

SENATE BILL No. 357

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-17.5.

Synopsis: Sales tax exemption for disabled veterans. Exempts sales to a person who is a veteran with a 100% disability rating from the state sales tax.

Effective: July 1, 2015.

Grooms

January 8, 2015, read first time and referred to Committee on Veterans Affairs & The Military.



First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-2.5-5-17.5 IS ADDED TO THE INDIANA
- 2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 3 [EFFECTIVE JULY 1, 2015]: **Sec. 17.5. Transactions involving**
- 4 **tangible personal property are exempt from the state gross retail**
- 5 **tax if the person acquiring the property has:**
- 6 (1) **served in the armed forces of the United States; and**
- 7 (2) **been rated by the United States Department of Veterans**
- 8 **Affairs as being one hundred percent (100%) disabled.**

